

To: Tommy Hoyt, Chair, MTC Uniformity Committee Wayfair Implementation and Marketplace Facilitator Work Group

From: Richard Cram

Re: Memorandum re Prioritized Issues List—Issues No. 7-11

Date: September 20, 2019

This memorandum states questions raised by and information concerning Issues No. 7 through 11 from the “baker’s dozen” Prioritized Issues List below. The MTC Uniformity Committee Wayfair Implementation and Marketplace Facilitator Work Group is tasked with addressing that list of issues. The work group will prepare a “white paper” concerning those issues for consideration by the Uniformity Committee. The work group discussed Issues No. 1 through 4 during the August 29, 2019 teleconference meeting and Issues No. 5 and 6 during the September 19, 2019 teleconference meeting. Memoranda concerning those issues can be downloaded from the MTC website at www.mtc.gov from the agenda page for this work group. Issues No. 7 through 11 will be the focus of the next teleconference meeting of the work group on October 4, 2019 at 2pm EDT, as time permits.

Prioritized Issues List:

- 1. Definition of marketplace facilitator/provider**
- 2. Who is the retailer?**
- 3. Remote seller and marketplace seller vs. marketplace facilitator/provider recordkeeping, audit exposure and liability protection**
- 4. Marketplace seller-marketplace facilitator/provider information requirements**
- 5. Collection responsibility determination**
- 6. Marketplace seller economic nexus threshold calculation**
- 7. Remote Seller sales/use tax economic nexus threshold issues**
- 8. Certification requirement**
- 9. Information sharing**
- 10. Taxability determination**
- 11. Return simplification**
- 12. Foreign sellers**
- 13. Local sales/use taxes**

Questions and Information Concerning Issues No. 7-11

- 7. Remote Seller sales/use tax economic nexus threshold issues**

Should the remote sellers' sales volume economic nexus threshold be limited only to retail sales, or even further limited to taxable sales?

Many states that have enacted economic nexus thresholds for sales/use tax base those on gross sales, which leaves the question: does the threshold include wholesale sales? Some states expressly provide that only retail sales are included in their economic nexus thresholds: AL AZ CO GA MN NE NM NV VA WA. Those would appear to exclude wholesale sales. Only two states limit their sales/use tax economic nexus thresholds to taxable sales: ND OK.

For states interested in reducing "0" returns, it may make sense to further limit the threshold to taxable sales. Leaving wholesale sales in the threshold will certainly increase the number of "0" returns that will have to be filed.

Should the "transactions" economic nexus threshold be eliminated?

Most states that have enacted sales/use tax economic nexus provide that if either the sales volume threshold or the transactions volume threshold is exceeded, then nexus exists, and the remote seller is required to register and commence collecting and remitting sales/use tax. The following states do not include a transactions threshold in their sales/use tax economic nexus statutes: SC ND WA CO ID IA NM PA MA OK CA TX AZ. Of those, CA and TX use a \$500,000 threshold. New York has a \$500,000 threshold and 100 transactions threshold. Arizona has a \$200,000 sales volume threshold for remote sellers that decreases by \$50,000 per year until it reaches \$100,000 in 2021, but marketplace facilitators are subject to the \$100,000 sales volume threshold as of 2019. Connecticut uses a \$100,000 sales volume and 200 transactions threshold. By regulation, TN uses a \$500,000 sales volume threshold, and AL and MS use a \$250,000 sales volume threshold.

The MTC Uniformity Committee white paper published last year recommended either eliminating the transactions threshold or including it as an "and" and not an "or."

See National Association of Certified Service Providers (NACSP) suggestions under "Thresholds for Collection Obligation for Small Retailers:"

All States

- Provide clear guidance to retailers on when their obligation begins.

- Adopt uniform policies and definitions for application of thresholds.
 - Include or exclude exempt sales?
 - When does the collection obligation begin if the threshold is met during a year?
 - Use calendar year or fiscal year or trailing 12 months?

8. Certification requirement

Should states develop a certification process for marketplace facilitator/providers, to establish that they can correctly handle the sales/use tax collection and remittance responsibilities on their facilitated sales?

To date, it does not appear that any state has adopted such certification requirements for marketplace facilitators. States that are members of the Streamlined Sales and Use Tax Agreement (SSUTA) have adopted certification requirements for certified service providers. However, a marketplace facilitator would not need to go through that certification process unless it wanted to become a certified service provider under the SSUTA.

How does the marketplace seller know if the marketplace facilitator/provider has collected? Should the marketplace facilitator/provider be required to provide a certification or report to the marketplace seller?

Several states require the marketplace facilitator/provider to certify to the marketplace seller that it is collecting on facilitated sales: CO CT IL ME ND ND NY RI TX VT WI. The marketplace seller can then rely on that certificate to verify to the taxing authority that the marketplace facilitator/provider, not the marketplace seller, is responsible for collect sales/use tax on the facilitated transactions. It would serve a function similar to an exemption certificate.

Examples of state requirements for the marketplace facilitator/provider to issue a certificate to marketplace seller are provided below:

Colorado HB 19-1240:

(c) EXCEPT AS PROVIDED IN SUBSECTION (3)(b) OF THIS SECTION, A MARKETPLACE SELLER, WITH RESPECT TO SALES OF TANGIBLE PERSONAL PROPERTY, COMMODITIES, OR SERVICES MADE IN OR THROUGH A MARKETPLACE FACILITATOR'S

MARKETPLACE, DOES NOT HAVE THE LIABILITIES, OBLIGATIONS, OR RIGHTS OF A RETAILER OR VENDOR UNDER SUBSECTION (1) OF THIS SECTION AND THIS ARTICLE 26 IF THE MARKETPLACE SELLER CAN SHOW THAT SUCH SALE WAS FACILITATED BY A MARKETPLACE FACILITATOR:

(I) WITH WHOM THE MARKETPLACE SELLER HAS A CONTRACT THAT EXPLICITLY PROVIDES THAT THE MARKETPLACE FACILITATOR WILL COLLECT AND REMIT SALES TAX ON ALL SALES SUBJECT TO TAX UNDER THIS ARTICLE 26; OR
(II) FROM WHOM THE MARKETPLACE SELLER REQUESTED AND RECEIVED IN GOOD FAITH A CERTIFICATION THAT THE MARKETPLACE FACILITATOR IS REGISTERED TO COLLECT SALES TAX AND WILL COLLECT SALES TAX ON ALL SALES SUBJECT TO TAX UNDER THIS ARTICLE 26 MADE IN OR THROUGH THE MARKETPLACE FACILITATOR'S MARKETPLACE.

Illinois 2019 SB 689:

(d) A marketplace facilitator shall:
(1) certify to each marketplace seller that the marketplace facilitator assumes the rights and duties of a retailer under this Act with respect to sales made by the marketplace seller through the marketplace; and
(2) collect taxes imposed by this Act as required by Section 3-45 of this Act for sales made through the marketplace.

New York 2019 H 4000:

(3) The commissioner may, in his or her discretion: (A) develop a standard provision, or approve a provision developed by a marketplace provider, in which the marketplace provider obligates itself to collect the tax on behalf of all the marketplace sellers for whom the marketplace provider facilitates sales of tangible personal property, with respect to all sales that it facilitates for such sellers where delivery occurs in the state; and (B) provide by regulation or otherwise that the inclusion of such provision in the publicly-available agreement between the marketplace provider and marketplace seller will have the same effect as a marketplace seller's acceptance of a certificate of collection from such marketplace provider under paragraph two of this

subdivision.

North Dakota 2019 SB 2338:

d. Certify to its marketplace sellers that it will collect and remit state and local sales and use tax on sales of tangible personal property or other products or services subject to tax under section 57 - 39.2 - 02.1 made through the marketplace. A marketplace seller that accepts a marketplace facilitator's collection certificate in good faith may exclude sales made through the marketplace from the marketplace seller's return of gross receipts under section 57 - 39.2 - 11 .

Rhode Island 2019 S 251:

(ii) A marketplace facilitator shall certify to its marketplace sellers that it will collect and remit sales and use tax on sales of taxable items made through the marketplace. A marketplace seller that accepts a marketplace provider's collection certificate in good faith may exclude sales made through the marketplace from the marketplace seller's returns under Chapters 18 and 19 of Title 44 of the Rhode Island General Laws.

Texas HB 1525:

(c) A marketplace provider shall:
(1) certify to each marketplace seller that the marketplace provider assumes the rights and duties of a seller or retailer under this chapter with respect to sales made by the marketplace seller through the marketplace;

Vermont 2019 H 536:

(b) A marketplace facilitator shall certify to its marketplace sellers that it will collect and remit the sales tax under this chapter on the sale of taxable items made through its marketplace. A marketplace seller that accepts a certification from a marketplace facilitator in good faith shall exclude sales made through the marketplace from its obligation as a vendor under this chapter.

Wisconsin 2019 AB 251:

(2) A marketplace provider who collects and remits tax on a sale under sub. (1) shall notify the marketplace seller that the marketplace provider is collecting and remitting the tax. Only the marketplace provider may be audited and held liable for the tax on the sale. Except for transactions for which a marketplace provider seeks relief under sub. (4), a marketplace seller shall not be subject to audit or held liable on marketplace provider transactions.

Alabama and Minnesota DOR responses do not support the certificate requirement.

An “Anonymous” response also opposed it, viewing it as an “unnecessary and burdensome requirement.” That response further stated:

As long as the marketplace facilitator notifies the marketplace seller in the agreement between the two parties that the facilitator will collect and remit the sales tax on the marketplace seller’s sales, there should be no additional requirement for the facilitator to provide a separate document or written notification to the seller. Electronic notice (such as an email or direct message on the marketplace facilitator/provider’s website/platform) would also be an option to notify the marketplace seller that tax is being collected in a less formalistic/burdensome manner.

Instacart supports the certification requirement, because the marketplace seller then has a document that it can provide to the state taxing authority to show why tax was not collected by the marketplace seller on facilitated transactions and that the marketplace facilitator/provider was responsible for tax collection. Instacart’s response stated:

The preferred approach is for the states to provide guidance on what notice or agreement language will be accepted by the state. In the alternative, certification can also be handled similar to an entity or transition-based exemption. Similar to exemptions, the Marketplace Facilitator legislation allows one party, generally the Marketplace Seller, to avoid remitting sales tax on sales that would otherwise be subject to tax. Moreover, we encourage the state to be accurate in developing its certification requirements and consider the tax “excluded” rather than “exempt”.

9. Information sharing

Should states develop information sharing networks to assist in identifying noncompliant remote sellers and marketplaces?

A mechanism currently exists for state tax agencies to share or exchange taxpayer information. State tax agencies that are members of the Federation of Tax Administrators (FTA) and that have entered into the FTA's Uniform Exchange of Information Agreement, can request from other participating state tax agencies taxpayer information for the purpose of facilitating state tax administration, as authorized by each participating states' confidentiality laws. The Agreement contemplates voluntary exchange of requested taxpayer information (subject to certain exclusions) that includes, but is not limited to:

lists of taxpayers or potential taxpayers including identifying data; tax or information returns or documents including supporting schedules, attachments, and lists; nexus information and questionnaires; research and revenue estimating materials; audit reports and other information regarding audit; collection and enforcement activities; appeals and criminal tax matters with respect to any taxpayer or group of taxpayers.

Agreement, Article IV. The Agreement specifies the procedures to be followed in making such requests. Participating state tax agencies are required to provide the FTA updated lists of staff who are authorized to make or receive such requests. Participating state tax agencies can access those lists and the Agreement on the FTA website.

10. Taxability determination

Should states publish clear guidance identifying their sales/use tax impositions and exemptions, so remote sellers and marketplaces can more easily determine the taxability of their products?

Examples from enacted marketplace facilitator/provider collection statutes concerning this issue are provided below:

New Mexico HB 6:

"AUTHORITY TO ESTABLISH STANDARDS FOR CERTIFIED SERVICE

PROVIDERS.--

A. The secretary is authorized to provide information, upon which taxpayers may rely, as to the taxability of gross receipts from particular transactions, including taxability matrices, and is further authorized to establish standards for the certification of certified service providers that offer software-based systems to enable taxpayers to properly determine the taxability of gross receipts from particular transactions.

B. As used in this section, "certified service provider" means "certified service provider" as defined in the Streamlined Sales and Use Tax Administration Act."

Virginia H1722:

B. In administering the collection of state and local sales and use taxes from remote sellers, the Tax Commissioner shall: 1. Provide adequate information to remote sellers to enable them to identify state and local sales and use tax rates and exemptions; 2. Provide adequate information to software providers to enable them to make software and services available to remote sellers; 3. Ensure that if the Department requires a periodic audit the remote seller may complete a single audit that covers the state and local sales and use taxes in all localities; and 4. Require no more than one sales and use tax return per month be filed with the Department by any remote seller or any software provider on behalf of such remote seller.

See NACSP suggestions under "Determination of Taxability:"

Non SST States

- Provide taxability tables that specify if commonly sold items are exempt from taxation. The Streamlined Governing Board has developed a template for states to fill out that does not require conformity to specific product definitions.
- Review the Streamlined Taxability Matrix and provide as much information as possible on the tax treatment of the defined terms. States may also consider adjusting their product exemptions to conform to the defined terms.
- Provide explanations of how entity and use exemptions apply.

- Review the taxability rules of third party providers for accuracy. Consider certifying these rules and providing liability relief to retailers and providers that use the certified determinations.

11. Return simplification

Can the sales reporting on returns and recordkeeping requirements, as between the marketplace facilitator/provider and marketplace seller, be simplified and clarified?

This question overlaps somewhat with Issue No. 3 concerning recordkeeping requirements, although Issue No. 3 dealt with recordkeeping for purposes of audit. Issue No. 11 concerns recordkeeping for purposes of return preparation.

How does the marketplace seller properly report facilitated sales: taken as a deduction, claimed as an exemption, or not reported at all on return?

Examples of provisions concerning marketplace seller returns are provided below. Nebraska requires the marketplace seller to report the facilitated sales on its return and take a credit for the tax collected/remitted by the marketplace facilitator/provider (multivendor marketplace platform). New Mexico requires the marketplace seller to take a deduction for those facilitated sales on its return when it has the necessary documentation that the marketplace facilitator/provider is registered and collecting on those sales. Wisconsin also requires facilitated sales to be reported on the marketplace seller's return and taken as a deduction. New York allows the marketplace seller to exclude from its return receipts for facilitated sales when the marketplace seller has a certificate from the marketplace facilitator/provider that the facilitator/provider is collecting. Texas provides treatment similar to New York's.

Nebraska LB 284:

- (e) A retailer that makes sales into Nebraska using a multivendor marketplace platform is relieved of its obligation to collect and remit sales taxes to Nebraska with regard to any sales taxes collected and remitted by the multivendor marketplace platform. Such a retailer must include all sales into Nebraska in its gross receipts in its return, but may claim credit for any sales taxes collected and remitted by the multivendor marketplace platform with respect to such

retailer's sales. Such retailer is liable for the sales tax due on sales into Nebraska as provided in section 77-2704.35.

New Mexico HB 6:

"DEDUCTION--GROSS RECEIPTS--MARKETPLACE SELLER.--

A. A marketplace seller may deduct receipts for sales, leases and licenses of tangible personal property, sales of licenses and sales of services or licenses for use of real property that are facilitated by a marketplace provider; provided that the marketplace seller obtains documentation from the marketplace provider indicating that the marketplace provider is registered with the department and has remitted or will remit the taxes due on the gross receipts from those transactions.

B. The deduction provided by this section shall not apply if the marketplace provider is determined not to owe the tax due to the marketplace provider's reliance on information provided by the seller as determined pursuant to Subsection C of Section 7-9-5 NMSA 1978."

New York S. 1509, Part G:

(2) A marketplace seller who is a vendor is relieved from the duty to collect tax in regard to a particular sale of tangible personal property subject to tax under subdivision (a) of section eleven hundred five of this article and shall not include the receipts from such sale in its taxable receipts for purposes of section eleven hundred thirty-six of this part if, in regard to such sale: (A) the marketplace seller can show that such sale was facilitated by a marketplace provider from whom such seller has received in good faith a properly completed certificate of collection in a form prescribed by the commissioner, certifying that the marketplace provider is registered to collect sales tax and will collect sales tax on all taxable sales of tangible personal property by the marketplace seller facilitated by the marketplace provider, and with such other information as the commissioner may prescribe; and (B) any failure of the marketplace provider to collect the proper amount of tax in regard to such sale was not the result of such marketplace seller providing the marketplace provider with incorrect information. This provision shall be administered in a manner consistent with subparagraph (i) of paragraph one of subdivision (c) of this section as if a certif-

icate of collection were a resale or exemption certificate for purposes of such subparagraph, including with regard to the completeness of such certificate of collection and the timing of its acceptance by the marketplace seller. Provided that, with regard to any sales of tangible personal property by a marketplace seller that are facilitated by a marketplace provider who is affiliated with such marketplace seller within the meaning of paragraph one of subdivision (e) of section eleven hundred one of this article, the marketplace seller shall be deemed liable as a person under a duty to act for such marketplace provider for purposes of subdivision one of section eleven hundred thirty-one of this part.

The return of a marketplace seller shall exclude the receipts from a sale of tangible personal property facilitated by a marketplace provider if, in regard to such sale: (A) the marketplace seller has timely received in good faith a properly completed certificate of collection from the marketplace provider or the marketplace provider has included a provision approved by the commissioner in the publicly-available agreement between the marketplace provider and the marketplace seller as described in subdivision one of section eleven hundred thirty-two of this part, and (B) the information provided by the marketplace seller to the marketplace provider about such tangible personal property is accurate.

Texas HB 1525:

(d) A marketplace seller who in good faith accepts a marketplace provider's certification under Subsection (c)(1) shall exclude sales made through the marketplace from the marketplace seller's report under Subchapter I, notwithstanding Section [151.406](#).

Wisconsin AB 251:

77.585 **(11)** A marketplace seller may claim as a deduction on a return under s. 77.58 the amount of the sales price for which the marketplace seller received notification under s. 77.523 (2).

The bottom line: If the marketplace facilitator/provider is registered and collecting sales/use tax on facilitated sales, is it necessary for the marketplace seller to report those sales at all on its return?

Can the marketplace facilitator/provider return be simplified and consolidated?

Can the marketplace facilitator/provider report all of its sales (direct and facilitated) on one combined or consolidated return, or must the marketplace facilitator/provider report direct sales on one return and facilitated sales on another? Examples of provisions concerning marketplace facilitator/provider returns are provided below:

Arizona HB 2575 (allowing either combined or separate returns):

E. A MARKETPLACE FACILITATOR SHALL REPORT THE TAX DUE UNDER THIS SECTION FROM TRANSACTIONS FACILITATED ON BEHALF OF MARKETPLACE SELLERS. A MARKETPLACE FACILITATOR MAY REPORT THE TAX DUE UNDER THIS SECTION WITH THE TAX COLLECTED FROM TRANSACTIONS MADE DIRECTLY BY THE MARKETPLACE FACILITATOR ON A COMBINED TAX RETURN OR ON A SEPARATE RETURN.

Maine HP 1064 (separate return required for facilitated sales):

F. A marketplace facilitator shall report the sales and use tax collected and remitted under this section separately from any sales or use tax collected on taxable retail sales made directly by the marketplace facilitator or affiliates of the marketplace facilitator to buyers in the State using a separate marketplace facilitator form to be provided by the State Tax Assessor.

Maryland HB 1301 (separate return required for facilitated sales, but allowing a consolidated return, if approved by the Comptroller):

(D) A MARKETPLACE FACILITATOR SHALL REPORT THE SALES AND USE TAX COLLECTED UNDER THIS SECTION SEPARATELY FROM THE SALES AND USE TAX COLLECTED BY THE MARKETPLACE FACILITATOR ON TAXABLE SALES MADE DIRECTLY BY THE MARKETPLACE FACILITATOR, OR AN

AFFILIATE OF THE MARKETPLACE FACILITATOR, TO BUYERS IN THIS STATE.

Maryland HB 1301:

(A) EACH MARKETPLACE FACILITATOR SHALL COMPLETE, UNDER OATH, AND FILE WITH THE COMPTROLLER A SALES AND USE TAX RETURN:

(1) ON OR BEFORE THE 20TH DAY OF THE MONTH THAT FOLLOWS THE MONTH IN WHICH A MARKETPLACE SELLER MAKES ANY RETAIL SALE OR SALE FOR USE THROUGH THE MARKETPLACE FACILITATOR; AND

(2) FOR OTHER PERIODS AND ON OTHER DATES THAT THE COMPTROLLER SPECIFIES BY REGULATION, INCLUDING PERIODS IN WHICH A MARKETPLACE SELLER DOES NOT MAKE ANY RETAIL SALE OR SALE FOR USE THROUGH THE MARKETPLACE FACILITATOR.

(B) A RETURN SHALL STATE, FOR THE PERIOD THAT THE RETURN COVERS:

(1) FOR A MARKETPLACE FACILITATOR FACILITATING A RETAIL SALE OR A SALE FOR USE: (I) THE MARKETPLACE FACILITATOR'S GROSS REVENUES FROM THE SALES OF MARKETPLACE SELLERS THAT THE MARKETPLACE FACILITATOR HAS FACILITATED AND DELIVERED IN THE STATE;

(II) THE TAXABLE PRICE OF SALES OF THOSE MARKETPLACE SELLERS ON WHICH THE SALES AND USE TAX IS COMPUTED; AND

(III) THE SALES AND USE TAX DUE; AND

(2) FOR A MARKETPLACE FACILITATOR FACILITATING A SALE FOR USE:

(I) THE TOTAL VALUE OF THE TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICE SOLD BY MARKETPLACE SELLERS THE USE OF WHICH BECAME SUBJECT TO THE SALES AND USE TAX; AND

(II) THE SALES AND USE TAX DUE.

(C) IF THE COMPTROLLER APPROVES, A MARKETPLACE FACILITATOR ENGAGING IN MORE THAN ONE BUSINESS IN WHICH THE MARKETPLACE FACILITATOR FACILITATES RETAIL SALES OR SALES FOR USE MAY FILE A CONSOLIDATED RETURN COVERING THE ACTIVITIES OF THE BUSINESSES.

Texas HB 1525 (marketplace facilitator/provider return subject to same requirements as other registered sellers):

- (c) A marketplace provider shall:
 - (1) certify to each marketplace seller that the marketplace provider assumes the rights and duties of a seller or retailer under this chapter with respect to sales made by the marketplace seller through the marketplace;
 - (2) collect in the manner provided by Subchapters C and D the taxes imposed by this chapter on sales of taxable items made through the marketplace; and
 - (3) report and remit under Subchapter I the taxes imposed by this chapter on all sales made through the marketplace.

Utah SB 168 (marketplace facilitator/provider return subject to same requirements as other registered sellers, but facilitated sales must be segregated in its records):

- (4) A marketplace facilitator shall comply with the procedures and requirements in this chapter and Chapter 1, General Taxation Policies, for sellers required to pay or collect and remit sales and use taxes except that the marketplace facilitator shall segregate, in the marketplace facilitator's books and records: (a) the sales that the marketplace facilitator makes on the marketplace facilitator's own behalf; and (b) the sales that the marketplace facilitator makes or facilitates on behalf of one or more marketplace sellers.

Virginia H1722:

The Tax Commissioner shall not require that more than one sales and use tax return per month be filed with the Department by any remote seller or any software provider on behalf of such remote seller.

The draft model legislation being developed for consideration by the NCSL SALT Task Force currently provides the following regarding marketplace facilitator/provider returns:

A marketplace facilitator shall either:

1. Report the sales and use tax described in [this section] separately from any sales or use tax collected on taxable [retail sales] made

directly by the marketplace facilitator, or affiliates of the marketplace facilitator, to customers in this state using a separate marketplace facilitator [return/report/form] to be published by the [department]; or,

2. Report the sales and use tax described in [this section] combined with any sales or use tax collected on taxable [retail sales] made directly by the marketplace facilitator, or affiliates of the marketplace facilitator.

An Anonymous response received states:

Marketplace facilitators should have the ability to report the third-party sales (on behalf of marketplace sellers) and related tax on the same tax return as the marketplace facilitator's direct sales. Failing to permit such "combined" reporting of direct and third-party sales by a marketplace facilitator will result in a significant administrative burden to marketplace facilitators that have historically collected and remitted sales tax on behalf of third-party sellers that sell through their platforms and disrupt current tax collection and remittance practices of these taxpayers.

See NACSP suggestions:

Return Filings

Non SST States

- Adopt simpler sales tax returns for remote sellers that exclude unnecessary fields and do not address taxes that aren't applicable to remote sellers.
- Adopt filing protocols developed by the FTA TIGERS group and adopted by Streamlined.
- Accept the Simplified Electronic Return used in the Streamlined States.

Remittances

Non SST States

- Adopt payment protocols developed by the FTA TIGERS group and adopted by Streamlined.

- Clearly outline payment requirements and deadlines and make them available in a online database that covers all sales tax states.
- Work with CSPs on payment options and test and implement bulk payments.